


REMARKS

Additional Claims 43-53 are included with this submission. These Claims recite sound attenuating panels or structures of this invention in combination with either a wall, ceiling, floor or door as disclosed at several places in the written description. See, for example, page 2, lines 22 to 27 for a description of the panels of this invention being used with "a wall, ceiling, floor or door" to attenuate sound.

Applicants incorporate herein the Remarks submitted on July 10, 2006. For the reasons that Applicants believe that the claims previously submitted are allowable, so Applicants believe these new claims 43-53, which recite the previously claimed structures in combination with a wall, ceiling, floor or door, are allowable. Accordingly, allowance of Claims 1, 3-15, 24-26 and 40-53 is respectfully requested.

Should the Examiner's action be other than allowance of these claims, the Examiner is requested to telephone Applicants' attorney at (408) 392-9250 ext. 207.

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22314-1450, on August 21, 2006.

 8/21/06

Attorney for Applicant(s)

Date of Signature

Respectfully submitted,



Alan H. MacPherson
Attorney for Applicants
Reg. No. 24,423